

Exhibit Z

Printed for: Marvis.James

Dept: Credit

01/16/03 01:11 PM

From: Marvis.James@STC001
To: ROOK321@aol.com
Cc: Daniel.Brondyk, Steven.Waugh
Sent: 1/15/03 at 3:34pm
Subject: Past Due Balance / Bank Line

Michael,

We're still waiting to hear from you regarding your meeting with the bank and payment of your past due balance. What is your current situation? Did the bank finalize and activate your line of credit? We need a prompt reply from you regarding when we can expect payment. I have attached an account aging which indicates the substantial past due balance owed. As I have previously informed you, your account will remain on a credit control from entry and shipment of orders status until this past due balance is paid. Please respond immediately....

Thanks,

Marvis James
Manager, Corporate Credit
(616) 247-2102 (phone)
(616) 698-3863 (fax)
MJJames@steelcase.com

<----- Forwarded letter follows----->
Date: 1/14/03 at 2:10pm
To: MJAMES
From: ROOK321@aol.com
Subject: (no subject)

Finally meeting with my bank today. I'll be in touch.